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U.S. Office of internal revenue.

Law and regulations relating to the
production, importation, manufacture,
compounding, sale, dispensing, or
giving away of opium or coca leaves,
their salts, derivatives, or preparations

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INTERNAL REVENUE REGULATIONS NO. 35

LAW AND REGULATIONS

RELATING TO THE

PRODUCTION, IMPORTATION, MANUFACTURE,
COMPOUNDING, SALE, DISPENSING, OR GIV-
ING AWAY OF OPIUM OR COCA LEAVES,
THEIR SALTS, DERIVATIVES,
OR PREPARATIONS

U.S. Office of internal revenue.

JANUARY 15, 1915



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1915

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INTERNAL-REVENUE REGULATIONS NO. 35.

LAW AND REGULATIONS

RELATING TO THE

Production, Importation, Manufacture, Compounding, Sale, Dispensing, or Giving Away of Opium or Coca Leaves, their Salts, Derivatives, or Preparations.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., January 15, 1915.

THE LAW.

By an act of Congress approved December 17, 1914, it is provided:

That on and after the first day of March, nineteen hundred and fifteen, every person who produces, imports, manufactures, compounds, deals in, dispenses, sells, distributes, or gives away opium or coca leaves or any compound, manufacture, salt, derivative, or preparation thereof, shall register with the collector of internal revenue of the district his name or style, place of business, and place or places where such business is to be carried on: *Provided*, That the office, or if none, then the residence of any person shall be considered for the purpose of this Act to be his place of business. At the time of such registry and on or before the first day of July, annually thereafter, every person who produces, imports, manufactures, compounds, deals in, dispenses, sells, distributes, or gives away any of the aforesaid drugs shall pay to the said collector a special tax at the rate of \$1 per annum: *Provided*, That no employee of any person who produces, imports, manufactures, compounds, deals in, dispenses, sells, distributes, or gives away any of the aforesaid drugs, acting within the scope of his employment, shall be required to register or to pay the special tax provided by this section: *Provided further*, That the person who employs him shall have registered and paid the special tax as required by this section: *Provided further*, That officers of the United States Government who are lawfully engaged in making purchases of the above-named drugs for the various departments of the Army and Navy, the Public Health Service, and for Government hospitals and prisons, and officers of any State government, or of any

Persons who are required to register.

Special tax to be paid.

Exemption—Drugs purchased for U. S., etc.

county or municipality therein, who are lawfully engaged in making purchases of the above-named drugs for State, county, or municipal hospitals or prisons, and officials of any Territory or insular possession or the District of Columbia or of the United States who are lawfully engaged in making purchases of the above-named drugs for hospitals or prisons therein shall not be required to register and pay the special tax as herein required.

Failure to register and to pay special tax.

It shall be unlawful for any person required to register under the terms of this Act to produce, import, manufacture, compound, deal in, dispense, sell, distribute, or give away any of the aforesaid drugs without having registered and paid the special tax provided for in this section.

Word "person" to include partnership, etc.

That the word "person" as used in this Act shall be construed to mean and include a partnership, association, company, or corporation, as well as a natural person; and all provisions of existing law relating to special taxes, so far as applicable, including the provisions of section thirty-two hundred and forty of the Revised Statutes of the United States are hereby extended to the special tax herein imposed.

Regulations to be prescribed.

That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall make all needful rules and regulations for carrying the provisions of this Act into effect.

Purchase orders required.

SEC. 2. That it shall be unlawful for any person to sell, barter, exchange, or give away any of the aforesaid drugs except in pursuance of a written order of the person to whom such article is sold, bartered, exchanged, or given, on a form to be issued in blank for that purpose by the Commissioner of Internal Revenue. Every person who shall accept any such order, and in pursuance thereof shall sell, barter, exchange, or give away any of the aforesaid drugs, shall preserve such order for a period of two years in such a way as to be readily accessible to inspection by any officer, agent, or employee of the Treasury Department duly authorized for that purpose, and the State, Territorial, District, municipal, and insular officials named in section five of this Act. Every person who shall give an order as herein provided to any other person for any of the aforesaid drugs shall, at or before the time of giving such order, make or cause to be made a duplicate thereof on a form to be issued in blank for that purpose by the Commissioner of Internal Revenue, and in case of the acceptance of such order, shall preserve such duplicate for said period of two years in such a way as to be readily accessible to inspection by the officers, agents, employees, and officials hereinbefore mentioned. Nothing contained in this section shall apply—

Orders to be preserved for 2 years. Inspection of same by officers, agents, etc.

Duplicate orders to be retained by purchaser.

Exemptions—drugs dispensed to patient, in certain cases.

(a) To the dispensing or distribution of any of the aforesaid drugs to a patient by a physician, dentist, or veterinary surgeon registered under this Act in the course of his professional practice only: *Provided*, That such physician, dentist, or veterinary surgeon shall keep a

record of all such drugs dispensed or distributed, showing the amount dispensed or distributed, the date, and the name and address of the patient to whom such drugs are dispensed or distributed, except such as may be dispensed or distributed to a patient upon whom such physician, dentist or veterinary surgeon shall personally attend; and such record shall be kept for a period of two years from the date of dispensing or distributing such drugs, subject to inspection, as provided in this Act.

(b) To the sale, dispensing, or distribution of any of the aforesaid drugs by a dealer to a consumer under and in pursuance of a written prescription issued by a physician, dentist, or veterinary surgeon registered under this Act: *Provided, however,* That such prescription shall be dated as of the day on which signed and shall be signed by the physician, dentist, or veterinary surgeon who shall have issued the same: *And provided further,* That such dealer shall preserve such prescription for a period of two years from the day on which such prescription is filled in such a way as to be readily accessible to inspection by the officers, agents, employees, and officials hereinbefore mentioned.

Prescriptions—
how to be issued
and signed.

Prescriptions to
be preserved for
2 years.

(c) To the sale, exportation, shipment or delivery of any of the aforesaid drugs by any person within the United States or any Territory or the District of Columbia or any of the insular possessions of the United States to any person in any foreign country, regulating their entry in accordance with such regulations for importation thereof into such foreign country as are prescribed by said country, such regulations to be promulgated from time to time by the Secretary of State of the United States.

Exemption—
drugs shipped to
a foreign country.

(d) To the sale, barter, exchange, or giving away of any of the aforesaid drugs to any officer of the United States Government or of any State, territorial, district, county, or municipal or insular government lawfully engaged in making purchases thereof for the various departments of the Army and Navy, the Public Health Service, and for Government, State, territorial district, county, or municipal or insular hospitals or prisons.

Sales, etc., to
Department of
Army, Navy, etc.

The Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, shall cause suitable forms to be prepared for the purposes above mentioned, and shall cause the same to be distributed to collectors of internal revenue for sale by them to those persons who shall have registered and paid the special tax as required by section one of this Act in their districts, respectively; and no collector shall sell any of such forms to any persons other than a person who has registered and paid the special tax as required by section one of this Act in his district. The price at which such forms shall be sold by said collectors shall be fixed by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, but

Blank forms to
be provided.

Sale of same.

Collector to keep account of sales.

Blanks to be sold only to persons who have registered.

Unlawful use of forms.

Porto Rico and Philippine Islands.

Canal Zone.

Collector may require sworn statement as to drugs received.

shall not exceed the sum of \$1 per hundred. Every collector shall keep an account of the number of such forms sold by him, the names of the purchasers, and the number of such forms sold to each of such purchasers. Whenever any collector shall sell any of such forms, he shall cause the name of the purchaser thereof to be plainly written or stamped thereon before delivering the same; and no person other than such purchaser shall use any of said forms bearing the name of such purchaser for the purpose of procuring any of the aforesaid drugs, or furnish any of the forms bearing the name of such purchaser to any person with intent thereby to procure the shipment or delivery of any of the aforesaid drugs. It shall be unlawful for any person to obtain by means of said order forms any of the aforesaid drugs for any purpose other than the use, sale, or distribution thereof by him in the conduct of a lawful business in said drugs or in the legitimate practice of his profession.

The provisions of this Act shall apply to the United States, the District of Columbia, the Territory of Alaska, the Territory of Hawaii, the insular possessions of the United States, and the Canal Zone. In Porto Rico and the Philippine Islands the administration of this Act, the collection of the said special tax, and the issuance of the order forms specified in section two shall be performed by the appropriate internal-revenue officers of those governments, and all revenues collected hereunder in Porto Rico and the Philippine Islands shall accrue intact to the general governments thereof, respectively. The courts of first instance in the Philippine Islands shall possess and exercise jurisdiction in all cases arising under this Act in said islands. The President is authorized and directed to issue such Executive orders as will carry into effect in the Canal Zone the intent and purpose of this Act by providing for the registration and the imposition of a special tax upon all persons in the Canal Zone who produce, import, compound, deal in, dispense, sell, distribute, or give away opium or coca leaves, their salts, derivatives, or preparations.

SEC. 3. That any person who shall be registered in any internal-revenue district under the provisions of section one of this Act shall, whenever required so to do by the collector of the district, render to the said collector a true and correct statement or return, verified by affidavit, setting forth the quantity of the aforesaid drugs received by him in said internal-revenue district during such period immediately preceding the demand of the collector, not exceeding three months, as the said collector may fix and determine; the names of the persons from whom the said drugs were received; the quantity in each instance received from each of such persons, and the date when received.

SEC. 4. That it shall be unlawful for any person who shall not have registered and paid the special tax as required by section one of this Act to send, ship, carry, or deliver any of the aforesaid drugs from any State or Territory or the District of Columbia, or any insular possession of the United States, to any person in any other State or Territory or the District of Columbia or any insular possession of the United States: *Provided*, That nothing contained in this section shall apply to common carriers engaged in transporting the aforesaid drugs, or to any employee acting within the scope of his employment, of any person who shall have registered and paid the special tax as required by section one of this Act, or to any person who shall deliver any such drug which has been prescribed or dispensed by a physician, dentist, or veterinarian required to register under the terms of this Act, who has been employed to prescribe for the particular patient receiving such drug, or to any United States, State, county, municipal, District, Territorial, or insular officer or official acting within the scope of his official duties.

Shipment of drugs unlawful, except—

Common carriers and employees exempt.

SEC. 5. That the duplicate-order forms and the prescriptions required to be preserved under the provisions of section two of this Act, and the statements or returns filed in the office of the collector of the district, under the provisions of section three of this Act, shall be open to inspection by officers, agents, and employees of the Treasury Department duly authorized for that purpose; and such officials of any State or Territory, or of any organized municipality therein, or of the District of Columbia, or any insular possession of the United States, as shall be charged with the enforcement of any law or municipal ordinance regulating the sale, prescribing, dispensing, dealing in, or distribution of the aforesaid drugs. Each collector of internal revenue is hereby authorized to furnish, upon written request, certified copies of any of the said statements or returns filed in his office to any of such officials of any State or Territory or organized municipality therein, or the District of Columbia, or any insular possession of the United States, as shall be entitled to inspect the said statements or returns filed in the office of the said collector, upon the payment of a fee of \$1 for each one hundred words or fraction thereof in the copy or copies so requested. Any person who shall disclose the information contained in the said statements or returns or in the said duplicate-order forms, except as herein expressly provided, and except for the purpose of enforcing the provisions of this Act, or for the purpose of enforcing any law of any State or Territory or the District of Columbia, or any insular possession of the United States, or ordinance of any organized municipality therein, regulating the sale, prescribing, dispensing, dealing in, or distribution of the aforesaid drugs, shall, on conviction, be fined or imprisoned as provided by section nine of this

Order forms, prescriptions, and statements filed to be open to inspection of officers.

Certified copies of statements and returns to be furnished by collectors.

Fees.

Penalty for disclosing information, except—

Certified list of names may be furnished.

Act. And collectors of internal revenue are hereby authorized to furnish upon written request, to any person, a certified copy of the names of any or all persons who may be listed in their respective collection districts as special-tax payers under the provisions of this Act, upon payment of a fee of \$1 for each one hundred names or fraction thereof in the copy so requested.

Act not to apply to certain preparations, etc.

SEC. 6. That the provisions of this Act shall not be construed to apply to the sale, distribution, giving away, dispensing, or possession of preparations and remedies which do not contain more than two grains of opium, or more than one-fourth of a grain of morphine, or more than one-eighth of a grain of heroin, or more than one grain of codeine, or any salt or derivative of any of them in one fluid ounce, or, if a solid or semisolid preparation, in one avoirdupois ounce; or to liniments, ointments, or other preparations which are prepared for external use only, except liniments, ointments, and other preparations which contain cocaine or any of its salts or alpha or beta eucaine or any of their salts or any synthetic substitute for them: *Provided*, That such remedies and preparations are sold, distributed, given away, dispensed, or possessed as medicines and not for the purpose of evading the intentions and provisions of this Act. The provisions of this Act shall not apply to decocainized coca leaves or preparations made therefrom, or to other preparations of coca leaves which do not contain cocaine.

Conditions imposed.

Decocainized coca leaves.

Certain revenue laws made applicable.

SEC. 7. That all laws relating to the assessment, collection, remission, and refund of internal-revenue taxes, including section thirty-two hundred and twenty-nine of the Revised Statutes of the United States, so far as applicable to and not inconsistent with the provisions of this Act, are hereby extended and made applicable to the special taxes imposed by this Act.

Possession of drugs prohibited, except.

SEC. 8. That it shall be unlawful for any person not registered under the provisions of this Act, and who has not paid the special tax provided for by this Act, to have in his possession or under his control any of the aforesaid drugs; and such possession or control shall be presumptive evidence of a violation of this section, and also of a violation of the provisions of section one of this Act:

Certain persons exempt.

Provided, That this section shall not apply to any employee of a registered person, or to a nurse under the supervision of a physician, dentist, or veterinary surgeon registered under this Act, having such possession or control by virtue of his employment or occupation and not on his own account; or to the possession of any of the aforesaid drugs which has or have been prescribed in good faith by a physician, dentist, or veterinary surgeon registered under this Act; or to any United States, State, county, municipal, District, Territorial, or insular officer or official who has possession of any said drugs, by reason of his official duties, or to a warehouseman holding possession for a person registered and who has paid the

taxes under this Act; or to common carriers engaged in transporting such drugs: *Provided further*, That it shall not be necessary to negative any of the aforesaid exemptions in any complaint, information, indictment, or other writ or proceeding laid or brought under this Act; and the burden of proof of any such exemption shall be upon the defendant.

Burden of proof
on defendant.

SEC. 9. That any person who violates or fails to comply with any of the requirements of this Act shall, on conviction, be fined not more than \$2,000 or be imprisoned not more than five years, or both, in the discretion of the court.

Penalties.

SEC. 10. That the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, is authorized to appoint such agents, deputy collectors, inspectors, chemists, assistant chemists, clerks, and messengers in the field and in the Bureau of Internal Revenue in the District of Columbia as may be necessary to enforce the provisions of this Act.

Appointment
of agents, deputy
collectors, etc.

SEC. 11. That the sum of \$150,000, or so much thereof as may be necessary, be, and hereby is, appropriated, out of any moneys in the Treasury not otherwise appropriated, for the purpose of carrying into effect the provisions of this Act.

Appropriation.

SEC. 12. That nothing contained in this Act shall be construed to impair, alter, amend, or repeal any of the provisions of the Act of Congress approved June thirtieth, nineteen hundred and six, entitled "An Act for preventing the manufacture, sale, or transportation of adulterated or misbranded, or poisonous, or deleterious foods, drugs, medicines, and liquors, and for regulating traffic therein, and for other purposes," and any amendment thereof, or of the Act approved February ninth, nineteen hundred and nine, entitled "An Act to prohibit the importation and use of opium for other than medicinal purposes," and any amendment thereof.

Act not to be
construed as im-
pairing or repeal-
ing certain acts.

REGULATIONS.

Under the authority conferred by section 1 of the above-quoted act, the following regulations are issued:

Registry and Payment of Special Tax.

ARTICLE 1. As required by section 1 of said act, every person, partnership, association, company, or corporation therein described, and not specifically exempt, must, on or before the *first day of March, 1915*, register with the collector of the district, and must at the time of such registry, and on or before the first day of July in each year thereafter, pay to such collector a special tax at the rate of \$1 per annum.¹

If the applicant (other than a physician, dentist, or veterinarian) has more than one place of business, or if, in any case, the applicant is engaged in more than one profession or business where any of the drugs above described are made, stored, or dispensed, a separate application for registry must be made, and a special tax must be paid, in each such case.

ART. 2. Application for registry, and for the necessary special tax stamps will be in the following form,² blanks of which form should be obtained from the collector of the district.³

FORM 678.—OPIUM, ETC.

APPLICATION FOR REGISTRY, AND FOR SPECIAL TAX STAMP.

(Act of Congress approved Dec. 17, 1914.)

	LOCATION.
Registry No.....	State of.....
Name or style of applicant.....	County of.....
.....	Town or city of.....
.....	Street and No.....

¹ The special tax imposed for the period Mar. 1, 1915 to June 30, 1915 (the close of the special tax year), will be 34 cents. Remittances for special taxes should be made in currency, money order, or certified check on a National or State bank.

² For convenience, and to conform to other requirements of law relating to special taxes, made applicable by this act, the application for registry and special tax stamps is here combined.

³ For list of collection districts, and address of collectors, see Appendix, pp. 17-26.

TO COLLECTOR OF INTERNAL REVENUE,

..... District of

SIR: The undersigned, under the above name or style, and at the place above designated, is now engaged, or intends to engage in the¹

Pursuant to an act of Congress, approved December 17, 1914, application is hereby made for registration under said act, and for a special tax stamp for the special tax year ending June 30, 191...

By.....

(In case of a firm, or corporation, to be signed by the principal member or officer).

Subscribed and sworn to before me this day of 191...
[SEAL.].....

ART. 3. Applications in the form above prescribed when received by collectors, will be given a registry number, commencing with No. 1 in each district for the first application, and continuing in serial order as subsequent applications are filed. The registry number thus given each original application will be a permanent registry number for all renewal applications, and will be entered on all blank orders (art. 8) issued to the applicant.

All applications for registry will, on payment of the special tax imposed, be recorded alphabetically by classes in special record 10A., to be provided for that purpose.

Special Tax Stamps.

ART. 4. Appropriate coupon stamps, denoting payment of the special tax under the act named, will be furnished collectors on requisition, and will be charged to them and accounted for as in the case of other special tax stamps.

Sale and Disposal of Drugs.

ART. 5. Where any of the drugs referred to in section 1 of the act are to be sold or otherwise disposed of, the purchaser or receiver (unless specifically exempt under section 2 of the act) will, prior to such purchase or receipt, issue his order therefor and in the form prescribed in article 8 of these regulations.

ART. 6. Blanks of such order forms will be printed on distinctive paper and will be issued in tablets or books of 10 blanks each, and a charge for such blanks (including original and duplicate) will be

¹ Here state business, or occupation or profession, as the "practice of medicine," or the "practice of dentistry," or "practice of veterinary medicine and surgery," or the "importation and sale of drugs coming under the operation of the act," or the "manufacture and sale of drugs coming under the operation of the act," or the "sale and distribution at retail of drugs coming under the operation of the act." If intended for analytical laboratory or hospital, so state.

made at the rate of \$1 per hundred, as authorized by section 2 of the act, and will be so accounted for by collectors to whom the same are furnished.

Such blank orders must in all cases be procured from the collector of the district by persons using the same, but no requisition therefor will be accepted by collectors unless made by persons who have duly registered (art. 2) and who have paid the special tax as required by law; and, in such cases, only where the collector is satisfied that such blanks will be used for no unlawful purpose.

In addition to the special record 10A., provided for in article 3, collectors will keep a record or account of the number of such order forms sold by them, the name of each purchaser, and the number sold to each, as required by section 2 of said act.

ART. 7. Requisitions for such blanks will be in the following form; and, in filling such requisitions, the collector will cause the registry number and name of the applicant to be stamped on each blank issued by him. Adjustable name and numbering stamps will be supplied collectors for this purpose.

Form 679.—OPIUM, ETC.

Registry No.¹

REQUISITION FOR BLANK ORDERS.

(Act of Congress, approved Dec. 17, 1914.)

To COLLECTOR OF INTERNAL REVENUE,

.....District of.....

.....,
..... 191-.

SIR: Requisition is hereby made for ²..... blank order-forms, to be used solely in connection with the business, or for the purpose, set forth in my (or our) application for registry, filed in your office pursuant to an act of Congress, approved December 17, 1914.

.....
.....
(In case of a firm or company, to be also signed by a member, or principal officer.)

ART. 8. Upon receipt of such requisitions by collectors the same will be compared with the applications for registry, if filed, before the blank orders called for are issued.

Such blank orders will be in the following form:

.....District of.....
Registry No.....⁽³⁾
.....

ORDER FOR OPIUM, ETC.

(Act of Congress, approved Dec. 17, 1914.)

To.....

¹ The registry number must in all cases be filled in by the applicant.

² The number to be here stated will be 10 or a multiple of 10.

³ To be filled in by collector.

Please ship goods by, as follows:

[illegible]

ART. 9. The above order must be prepared in duplicate, the duplicate of which will be retained by the maker. If accepted, the law requires all such orders (both original and duplicate) to be retained on file for a period of two years, and in such a way as to be readily accessible to the inspecting officers. Persons *accepting* such orders, therefore, will file the same in their numerical order, i. e., *according to their registry numbers as to each collection district.*

Dispensing of Drugs by Physicians, Dentists, or Veterinary Surgeons.

ART. 10. Under the exempting provisions of section 2 of the act, no *written order* is required for the "dispensing or distribution of any of the aforesaid drugs to a patient by a physician, dentist, or veterinary surgeon, registered under this act, in the course of his professional practice only." A record, however, is required to be kept of all such drugs so dispensed or distributed (except such as may be dispensed or distributed to a patient, upon whom such physician, dentist, or veterinary surgeon shall personally attend—i. e., *personally visit*) and must show:

1. The date when any such drug is dispensed or distributed;
2. The kind and quantity dispensed or distributed in each case; and
3. The name and residence of the patient to whom such drug was dispensed or distributed. [For form of prescriptions, see Art. 12.]

The record so kept must be preserved for a period of two years from the date of dispensing or distributing, and will be subject to inspection as provided in section 5 of the act. Each physician, dentist, and veterinary surgeon must supply himself with a suitable blank book for such record.

Drugs Dispensed Under Prescription.

ART. 11. A like exemption to that above noted is made as to drugs dispensed or distributed under and in pursuance of a written prescription issued by a physician, dentist, or veterinary surgeon, duly

¹ Here give trade name of drugs.

² This space to be reserved for use of the person filling the order, for any purpose desired by him.

^a Here give full name, business or profession, with full address.

registered under this act. But all such prescriptions covering such drugs, not specifically exempt by section 6 of the act, must be dated and signed as of the day when issued; must be preserved for a period of two years from the time when filled, and must be readily accessible to the inspecting officers above referred to.

A separate file of all such prescriptions should therefore be kept by each druggist or apothecary filling the same, but such prescriptions may be numbered consecutively with other prescriptions received. Unless so filed a record must be kept showing:

1. The file number given to each prescription filled;
2. The name of the physician or surgeon signing the same; and
3. The name of the person for whom such prescription is filled.

Druggists must furnish their own record books for this purpose.

ART. 12. Under the authority conferred by section 1 of the act named, for the issuing of regulations necessary for carrying the provisions of the act into effect, physicians and surgeons writing any such prescriptions are hereby required to sign their name in full to the same, *to state therein their registry number* and the location of their office, and the name and address of the person for whom such prescriptions are written. Druggists and apothecaries must refuse to fill any such prescription unless signed as herein required; nor must prescriptions for such drugs be filled by any druggist or apothecary, if he has reason to suspect that it was fraudulently issued or obtained.

The dispensing of such drugs by druggists or apothecaries, except on physician's *original* prescriptions, or on original orders issued to persons who have duly registered, will be in violation of the act. Refiling of prescriptions or orders is therefore prohibited.

Inventories.

ART. 13. Every person, firm, or company dispensing directly to consumers any of the drugs herein referred to will, on the 1st day of March, 1915, prepare and keep on file an inventory of all such drugs (other than preparations or remedies specially exempt under the provisions of section 6 of the act) on hand at that date. No special form of inventory is here required, but the inventory made must fully and clearly set forth the quantity of each kind of such drugs, preparations or remedies so held, and must be verified by oath not later than the 5th day of March, 1915.

Sworn Statements.

ART. 14. Section 3 of the act provides:

That any person who shall register in any internal-revenue district under the provisions of section 1 of this act shall, whenever required to do so by the collector of the district, render to the said collector a true and correct statement or return, verified by affidavit, setting forth the quantity of the aforesaid drugs received by him in said

internal-revenue district during such period immediately preceding the demand of the collector, not exceeding three months, as the said collector may fix and determine * * *.

Under the authority thus granted collectors will require such sworn statements in all cases where, from the number of order blanks obtained by any person, or from the character of the business carried on, he has reason to suspect that any of the drugs referred to are being procured, compounded, or disposed of by such person for illegal purposes, and in such other cases as he may think it advisable.

ART. 15. The request for such statement and the statements to be furnished in such cases will be made on the following form:

FORM 680.—OPIUM, ETC.

REQUEST FOR STATEMENT AS TO RECEIPT, ETC., OF CERTAIN DRUGS SPECIFIED IN
ACT OF CONGRESS APPROVED DECEMBER 17, 1914.

OFFICE OF COLLECTOR,
..... DISTRICT OF,
....., 191..

To,
.....,

Pursuant to the provisions of section 3 of an act of Congress relating to the purchase, sale, or disposal of certain drugs, approved December 17, 1914, you are hereby requested to furnish me on or before the day of, 191.., with a true and correct statement, verified by affidavit, of the quantity of each and all such drugs received by you in this district since, 191.., giving the names of the persons from whom the said drugs were received, the quantity in each instance received from each such person, and the date when received.

The statement here called for will be prepared and submitted on the return form hereto annexed.

.....,
Collector.

Statement showing the quantity of certain drugs received by,
in the district of

....., being first duly sworn, states that the following is a full and true statement of the quantity and the kind of drugs, described in the act of Congress approved December 17, 1914, received by him (or his firm or company) in the district of, from, 191.., to, 191..:

Date of receipt.	From whom received.	Address.	Particular description of drug.	Quantity received.
.....
.....
.....
.....

Subscribed and sworn to before me this day of, 191..
..... [SEAL.]

¹ In case of a firm or corporation, the foregoing statement must be made by a member or officer, who should sign as such.

DUTIES OF OFFICERS.

ART. 16. It will be the duty of agents and other inspecting officers appointed under the provisions of section 10 of the act named to visit at irregular intervals the premises of all persons, firms, or companies registering under said act, or where they have reason to believe drugs of the character defined in the act are stored, and to see that all requirements of the act and these regulations are strictly complied with. They will, under the authority conferred by sections 2 and 5 of the act, inspect and, when necessary, verify such records, orders, prescriptions, statements, or returns made or received, and at once report for prosecution any violations of the law discovered by them.

Where suspected drugs are found on the premises of manufacturers or dealers who have not registered, samples of the same should be procured and forwarded to the laboratory in the office of the Commissioner of Internal Revenue for analysis.

ART. 17. Investigations here ordered made in a perfunctory manner will in no instance be tolerated, and any officer or employee who is found to be negligent or inefficient in the discharge of his duties will be reported to this office for discipline. It is not expected, however, that officers and employees will conduct their investigations in such manner as to annoy or interfere unnecessarily with the business of persons preparing or handling the aforementioned drugs. Officers in making their investigations should keep this clearly in mind. They will, however, see that the law and regulations are faithfully complied with in every instance; and it will be the duty of every person engaged in this business to afford all necessary facilities to such inspecting officers.

W. H. OSBORN,
Commissioner of Internal Revenue.

Approved:
W. G. McADOO,
Secretary of the Treasury.

APPENDIX.

The following list of collection districts, with the address of each of the several collectors of internal revenue, is furnished for the information of persons registering under the foregoing regulations.

In addressing letters to collectors, the title of their office and their post-office address, as given in the list, will be sufficient. All remittances for special taxes or for purchase orders should be in currency, money orders, or certified checks on national or State banks.

List of Collection Districts and Addresses of Collectors of Internal Revenue.

District No.	District.	Address.
	ALABAMA. [Includes Mississippi.]	Birmingham.
	ALASKA. (See Washington.)	
	ARIZONA. [Includes New Mexico.]	Phoenix.
	ARKANSAS.	Little Rock.
	CALIFORNIA.	
1	The counties of Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, Eldorado, Fresno, Glenn, Humboldt, Inyo, Kings, Lake, Lassen, Madera, Marin, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tulare, Tuolumne, Yolo, Yuba, and the State of Nevada.	San Francisco.
6	The counties of Imperial, Kern, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura.	Los Angeles.
	COLORADO. [Includes Wyoming.]	Denver.
	CONNECTICUT. [Includes Rhode Island.]	Hartford.
	DELAWARE. (See Maryland.)	
	FLORIDA.	Jacksonville.
	GEORGIA.	Atlanta.

List of collection districts and addresses of collectors of internal revenue—Continued.

District No.	District.	Address.
	HAWAII.	Honolulu.
	IDAHO. (See Utah.)	
	ILLINOIS.	
1	The counties of Boone, Carroll, Cook, Dekalb, Dupage, Grundy, Jo Daviess, Kane, Kankakee, Kendall, Lake, La Salle, Lee, McHenry, Ogle, Stephenson, Whiteside, Will, and Winnebago.	Chicago.
5	The counties of Bureau, Henderson, Henry, Knox, Marshall, Mercer, Peoria, Putnam, Rock Island, Stark, and Warren.	Peoria.
8	The counties of Adams, Bond, Brown, Calhoun, Cass, Champaign, Christian, Coles, Cumberland, Dewitt, Douglas, Edgar, Ford, Fulton, Greene, Hancock, Iroquois, Jersey, Livingston, Logan, McDonough, McLean, Macon, Macoupin, Mason, Menard, Montgomery, Morgan, Moultrie, Piatt, Pike, Sangamon, Schuyler, Scott, Shelby, Tazewell, Vermilion, and Woodford.	Springfield.
13	The counties of Alexander, Clark, Clay, Clinton, Crawford, Edwards, Effingham, Fayette, Franklin, Gallatin, Hamilton, Hardin, Jackson, Jasper, Jefferson, Johnson, Lawrence, Madison, Marion, Massac, Monroe, Perry, Pope, Pulaski, Randolph, Richland, St. Clair, Saline, Union, Wabash, Washington, Wayne, White, and Williamson.	East St. Louis.
	INDIANA.	
6	The counties of Adams, Allen, Bartholomew, Benton, Blackford, Brown, Cass, Dearborn, Decatur, Dekalb, Delaware, Elkhart, Fayette, Franklin, Fulton, Grant, Hamilton, Hancock, Hendricks, Henry, Howard, Huntington, Jackson, Jasper, Jay, Jefferson, Jennings, Johnson, Kosciusko, Lagrange, Lake, Laporte, Lawrence, Madison, Marion, Marshall, Miami, Monroe, Morgan, Newton, Noble, Ohio, Porter, Pulaski, Randolph, Ripley, Rush, St. Joseph, Shelby, Starke, Steuben, Switzerland, Tipton, Union, Wabash, Wayne, Wells, White, and Whitley.	Indianapolis.

List of collection districts and addresses of collectors of internal revenue—Continued.

District No.	District.	Address.
	INDIANA—Continued.	
7	The counties of Boone, Carroll, Clark, Clay, Clinton, Crawford, Daviess, Dubois, Floyd, Fountain, Gibson, Greene, Harrison, Knox, Martin, Montgomery, Orange, Owen, Parke, Perry, Pike, Posey, Putnam, Scott, Spencer, Sullivan, Tippecanoe, Vanderburg, Vermilion, Vigo, Warren, Warrick, and Washington.	Terre Haute.
	IOWA.	
3	The counties of Allamakee, Benton, Blackhawk, Boone, Bremer, Buchanan, Buena Vista, Butler, Calhoun, Carroll, Cerro Gordo, Cherokee, Chickasaw, Clay, Clayton, Crawford, Delaware, Dickinson, Dubuque, Emmet, Fayette, Floyd, Franklin, Greene, Grundy, Hamilton, Hancock, Hardin, Howard, Humboldt, Ida, Jones, Kossuth, Linn, Lyon, Marshall, Mitchell, Monona, O'Brien, Osceola, Palo Alto, Pocahontas, Plymouth, Sac, Sioux, Story, Tama, Webster, Winnebago, Winneshieki, Woodbury, Worth, and Wright.	Dubuque.
	Adair, Adams, Appanoose, Audubon, Cass, Cedar, Clarke, Clinton, Dallas, Davis, Decatur, Des Moines, Fremont, Guthrie, Harrison, Henry, Iowa, Jackson, Jasper, Jefferson, Johnson, Keokuk, Lee, Louisa, Lucas, Madison, Mahaska, Marion, Mills, Monroe, Montgomery, Muscatine, Page, Polk, Pottawattamie, Poweshiek, Ringgold, Scott, Shelby, Taylor, Union, Van Buren, Wapello, Warren, Washington, and Wayne.	
	KANSAS.	
	KENTUCKY.	
2	The counties of Allen, Ballard, Barren, Breckenridge, Butler, Caldwell, Calloway, Carlisle, Christian, Clinton, Crittenden, Cumberland, Daviess, Edmonson, Fulton, Graves, Grayson, Hancock, Hart, Henderson, Hickman, Hopkins, Livingston, Logan, Lyon, McCracken, McLean, Marshall, Metcalfe, Monroe, Muhlenberg, Ohio, Russell, Simpson, Todd, Trigg, Union, Warren, and Webster.	Owensboro.
		Leavenworth.

List of collection districts and addresses of collectors of internal revenue—Continued.

District No.	District.	Address.
	KENTUCKY—Continued.	
5	The city of Louisville and the counties of Adair, Bullitt, Casey, Green, Harden, Henry, Jefferson, Larue, Marion, Meade, Nelson, Oldham, Owen, Shelby, Spencer, Taylor, and Washington.	Louisville.
6	The counties of Boone, Bracken, Campbell, Carroll, Gallatin, Grant, Harrison, Kenton, Pendleton, Robertson, and Trimble.	Covington.
7	The counties of Bath, Bourbon, Boyd, Carter, Clark, Elliott, Fayette, Fleming, Franklin, Greenup, Johnson, Lawrence, Lewis, Martin, Mason, Menifee, Montgomery, Morgan, Nicholas, Powell, Rowan, Scott, and Woodford.	Lexington.
8	The counties of Anderson, Bell, Boyle, Breathitt, Clay, Estill, Floyd, Garrard, Harlan, Jackson, Jessamine, Knott, Knox, Laurel, Lee, Leslie, Letcher, Lincoln, Madison, Magoffin, Mercer, Owsley, Perry, Pike, Pulaski, Rockcastle, Wayne, Whitley, and Wolfe.	Danville.
	LOUISIANA.	New Orleans.
	MAINE. (See New Hampshire.)	
	MARYLAND.	Baltimore.
	Includes Delaware, the District of Columbia, and the counties of Accomac and Northampton of the State of Virginia.	
	MICHIGAN.	
1	Counties of Alcona, Alpena, Arenac, Bay, Branch, Calhoun, Cheboygan, Clare, Clinton, Crawford, Genesee, Gladwin, Gratiot, Hillsdale, Huron, Ingham, Iosco, Isabella, Jackson, Lapeer, Lenawee, Livingston, Macomb, Midland, Monroe, Montmorency, Oakland, Ogemaw, Oscoda, Otsego, Presque Isle, Roscommon, Saginaw, Sanilac, Shiawassee, St. Clair, Tuscola, Washtenaw, and Wayne.	Detroit.

List of collection districts and addresses of collectors of internal revenue—Continued.

District No.	District.	Address.
	MICHIGAN—Continued.	
4	Counties of Alger, Allegan, Antrim, Baraga, Barry, Benzie, Berrien, Cass, Charlevoix, Chippewa, Delta, Dickinson, Eaton, Emmet, Gogebic, Grand Traverse, Houghton, Ionia, Iron, Kalamazoo, Kal-kaska, Kent, Keweenaw, Lake, Leelanau, Luce, Mackinac, Manistee, Marquette, Mason, Mecosta, Menominee, Missaukee, Montcalm, Muskegon, Nawaygo, Oceana, Ontonagon, Osceola, Ottawa, St. Joseph, Schoolcraft, Van Buren, Wexford.	Grand Rapids.
	MINNESOTA.	
	MISSISSIPPI. (See Alabama.)	St. Paul.
	MISSOURI.	
1	The counties of Adair, Audrain, Bollinger, Boone, Butler, Callaway, Cape, Girardeau, Carter, Clark, Crawford, Dent, Dunklin, Franklin, Gasconade, Howard, Iron, Jefferson, Knox, Lewis, Lincoln, Linn, Macon, Madison, Maries, Marion, Missis-sippi, Montgomery, Monroe, New Madrid, Oregon, Osage, Pemiscot, Perry, Phelps, Pike, Pulaaki, Ralls, Randolph, Reynolds, Ripley, St. Charles, St. Francois, Ste. Genevieve, St. Louis, Schuyler, Scotland, Scott, Shannon, Shelby, Stoddard, Warren, Washington, and Wayne.	St. Louis.
6	The counties of Andrew, Atchison, Barry, Barton, Bates, Benton, Buchanan, Caldwell, Camden, Carroll, Cass, Cedar, Chariton, Christian, Clay, Clinton, Cole, Cooper, Dade, Dallas, Daviess, De-kalb, Douglas, Gentry, Greene, Grundy, Harrison, Henry, Hickory, Holt, Howell, Jackson, Jasper, Johnson, Laclede, Lafayette, Lawrence, Living-ston, McDonald, Mercer, Miller, Moniteau, Morgan, Newton, Nodaway, Ozark, Pettis, Platte, Polk, Putnam, Ray, St. Clair, Saline, Stone, Sullivan, Taney, Texas, Vernon, Webster, Worth, and Wright.	Kansas City.

List of collection districts and addresses of collectors of internal revenue.—Continued.

District No.	District.	Address.
	MONTANA. (See Utah.)	
	NEBRASKA.	Omaha.
	NEVADA. (See First California.)	
	NEW HAMPSHIRE. [Includes Maine and Vermont.].....	Portsmouth.
	NEW JERSEY.	
1	The counties of Atlantic, Burlington, Camden, Cape May, Cumberland, Gloucester, Mercer, Monmouth, Ocean, and Salem.	Camden.
5	The counties of Bergen, Essex, Hudson, Hunterdon, Middlesex, Morris, Passaic, Somerset, Sussex, Union, and Warren.	Newark.
	NEW MEXICO. (See Arizona.)	
	NEW YORK.	
1	The counties of Kings, Nassau, Queens, Richmond, and Suffolk.	Brooklyn.
2	The first, second, third, fourth, fifth, sixth, eighth, ninth, and fifteenth wards of New York City; that portion of the fourteenth ward lying west of the center of Mott Street; that portion of the sixteenth ward lying south of the center of West Twenty-fourth Street and Governors Island.	New York.
3	The seventh, tenth, eleventh, twelfth, thirteenth, seventeenth, eighteenth, nineteenth, twentieth, twenty-first, and twenty-second wards of New York City; that part of the fourteenth ward lying east of the center of Mott Street; that part of the sixteenth ward lying north of the center of West Twenty-fourth Street, and Blackwells, Randalls, and Wards Islands.	New York.
14	The counties of Albany, Clinton, Columbia, Dutchess, Essex, Fulton, Greene, Hamilton, Montgomery, Orange, Putnam, Rensselaer, Rockland, Saratoga, Schenectady, Schoharie, Sullivan, Ulster, Warren, Washington, and Westchester, and the twenty-third and twenty-fourth wards of New York City.	Albany.

List of collection districts and addresses of collectors of internal revenue—Continued.

District No.	District.	Address.
NEW YORK—Continued.		
21	The counties of Broome, Cayuga, Chenango, Cortland, Delaware, Franklin, Herkimer, Jefferson, Lewis, Madison, Oneida, Onondaga, Oswego, Otsego, St. Lawrence, Schuyler, Seneca, Tioga, Tompkins, and Wayne.	Syracuse.
28	The counties of Allegany, Cattaraugus, Chautauqua, Chemung, Erie, Genesee, Livingston, Monroe, Niagara, Ontario, Orleans, Steuben, Wyoming, and Yates.	Buffalo.
NORTH CAROLINA.		
4	The counties of Alamance, Beaufort, Bertie, Bladen, Brunswick, Camden, Carteret, Caswell, Chatham, Chowan, Columbus, Craven, Cumberland, Currituck, Dare, Duplin, Durham, Edgecombe, Franklin, Gates, Granville, Greene, Halifax, Harnett, Hertford, Hyde, Johnston, Jones, Lenoir, Martin, Montgomery, Moore, Nash, New Hanover, Northampton, Onslow, Orange, Pamlico, Pasquotank, Pender, Perquimans, Person, Pitt, Richmond, Robeson, Sampson, Scotland, Tyrrell, Vance, Wake, Warren, Washington, Wayne, and Wilson.	Raleigh.
5	The counties of Alexander, Alleghany, Anson, Ashe, Buncombe, Burke, Cabarrus, Caldwell, Catawba, Cherokee, Clay, Cleveland, Davidson, Davie, Forsyth, Gaston, Graham, Guilford, Haywood, Henderson, Iredell, Jackson, Lincoln, McDowell, Macon, Madison, Mecklenburg, Mitchell, Polk, Randolph, Rockingham, Rowan, Rutherford, Stanly, Stokes, Surry, Swain, Transylvania, Union, Watauga, Wilkes, Yadkin, and Yancey.	Statesville.
NORTH AND SOUTH DAKOTA.		Aberdeen, S. Dak.
OHIO.		
1	The counties of Brown, Butler, Clarke, Clermont, Clinton, Fayette, Greene, Hamilton, Highland, Miami, Montgomery, Preble, and Warren.	Cincinnati.

List of collection districts and addresses of collectors of internal revenue—Continued.

District No.	District.	Address.
	OHIO—Continued.	
10	The counties of Allen, Auglaize, Champaign, Crawford, Darke, Defiance, Erie, Fulton, Hancock, Hardin, Henry, Huron, Logan, Lucas, Mercer, Ottawa, Paulding, Putnam, Sandusky, Seneca, Shelby, Van Wert, Williams, Wood, and Wyandot.	Toledo.
11	The counties of Adams, Athens, Coshocton, Delaware, Fairfield, Franklin, Gallia, Guernsey, Hocking, Jackson, Knox, Lawrence, Licking, Madison, Marion, Meigs, Morgan, Morrow, Muskingum, Noble, Perry, Pickaway, Pike, Ross, Scioto, Union, Vinton, and Washington.	Columbus.
18	The counties of Ashland, Ashtabula, Belmont, Carroll, Columbiana, Cuyahoga, Geauga, Harrison, Holmes, Jefferson, Lake, Lorain, Mahoning, Medina, Monroe, Portage, Richland, Stark, Summit, Trumbull, Tuscarawas, and Wayne.	Cleveland.
	OKLAHOMA.	Oklahoma City.
	OREGON.	Portland.
	PENNSYLVANIA.	
1	The counties of Berks, Bucks, Chester, Delaware, Lehigh, Montgomery, Philadelphia, and Schuylkill.	Philadelphia.
9	The counties of Adams, Bedford, Blair, Cumberland, Dauphin, Franklin, Fulton, Huntingdon, Juniata, Lancaster, Lebanon, Mifflin, Perry, Snyder, York, Bradford, Carbon, Center, Clinton, Columbia, Lackawanna, Luzerne, Lycoming, Monroe, Montour, Northampton, Northumberland, Pike, Potter, Sullivan, Susquehanna, Tioga, Union, Wayne, and Wyoming.	Lancaster.
23	The counties of Allegheny, Armstrong, Beaver, Butler, Cambria, Cameron, Clarion, Clearfield, Crawford, Elk, Erie, Fayette, Forest, Greene, Indiana, Jefferson, Lawrence, McKean, Mercer, Somerset, Venango, Warren, Washington, and Westmoreland.	Pittsburgh.

List of collection districts and addresses of collectors of internal revenue—Continued.

District No.	District.	Address.
	RHODE ISLAND. (See Connecticut.)	
	SOUTH CAROLINA.	Columbia.
	SOUTH DAKOTA. (See North and South Dakota.)	
	TENNESSEE.	Nashville.
	TEXAS.	Austin.
	UTAH.	Salt Lake City.
	[Includes Idaho and Montana.]	
	VERMONT. (See New Hampshire.)	
	VIRGINIA.	
2	The counties of Amelia, Appomattox, Brunswick, Buckingham, Caroline, Charles City, Chesterfield, Cumberland, Dinwiddie, Elizabeth City, Essex, Fluvanna, Gloucester, Goochland, Greensville, Hanover, Henrico, Isle of Wight, James City, King and Queen, King George, King William, Lancaster, Louisa, Lunenburg, Mathews, Middlesex, Nansemond, New Kent, Norfolk, Northumberland, Nottoway, Powhatan, Prince Edward, Prince George, Princess Anne, Richmond, Stafford, Southampton, Spotsylvania, Surry, Sussex, Warwick, Westmoreland, and York.	Richmond.
6	The counties of Albemarle, Alexandria, Alleghany, Amherst, Augusta, Bath, Bedford, Bland, Botetourt, Buchanan, Campbell, Carroll, Charlotte, Clarke, Craig, Culpeper, Dickenson, Fairfax, Fauquier, Floyd, Franklin, Frederick, Giles, Grayson, Greene, Halifax, Henry, Highland, Lee, Loudoun, Madison, Mecklenburg, Montgomery, Nelson, Orange, Page, Patrick, Pittsylvania, Prince William, Pulaski, Rappahannock, Roanoke, Rockbridge, Rockingham, Russell, Scott, Shenandoah, Smyth, Tazewell, Warren, Washington, Wise, and Wythe.	Roanoke.

List of collection districts and addresses of collectors of internal revenue—Continued.

District No.	District.	Address.
	WASHINGTON.	Tacoma.
	WEST VIRGINIA.	Parkersburg.
	WISCONSIN.	
1	Counties of Brown, Calumet, Dodge, Door, Florence, Fond du Lac, Forest, Green Lake, Kenosha, Kewaunee, Manitowoc, Marinette, Marquette, Milwaukee, Oconto, Outagamie, Ozaukee, Racine, Shawano, Sheboygan, Walworth, Washington, Waukesha, Waupaca, Waushara, Winnebago, and county of Langlade with exception of the eight townships of said county which were formerly in Lincoln County.	Milwaukee.
2	Counties of Adams, Ashland, Barron, Bayfield, Buffalo, Burnett, Chippewa, Clark, Columbia, Crawford, Dane, Douglas, Dunn, Eau Claire, Grant, Green, Iowa, Iron, Jackson, Jefferson, Juneau, La Crosse, Lafayette, Lincoln, Marathon, Monroe, Oneida, Pepin, Pierce, Polk, Portage, Price, Richland, Rock, Rusk, St. Croix, Sauk, Sawyer, Taylor, Trempealeau, Vernon, Vilas, Washburn, Wood, and the eight townships in the western part of Langlade County which were formerly in Lincoln County.	Madison.
	WYOMING. (See Colorado.)	



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